

§ 31.234**27 CFR Ch. I (4–1–11 Edition)**

received, or expected to be immediately received, at the bar. See §31.204 for additional mixed cocktail rules.

(26 U.S.C. 5002)

§31.234 Liability for special (occupational) tax.

The special (occupational) tax on alcohol beverage dealers was suspended for the period July 1, 2005, through June 30, 2008, and was repealed effec-

tive July 1, 2008. Dealers who were engaged in business prior to the suspension period remain liable for payment of the special (occupational) tax in accordance with the laws and regulations in effect at that time. The tax return to be used for payment of any past-due special (occupational) tax is TTB Form 5630.5a.

(Section 11125, Pub. L. 109–59, 119 Stat. 1953)